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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No. : 10/679,408 Confirmation No. : 1485
First Named Inventor : Kazuo WATANABE
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Examiner :

Docket No. : 029116.52830US
Customer No. : 23911

Title : Machining Method and Machining Apparatus

CERTIFICATE OF MAILING OR TRANSMISSION

I hereby certify that this correspondence is being facsimile transmitted to the U.S. Patent and Trademark Office on the date shown below.

Signature: Date: October 14, 2005Name (Print/Type) Song Zhu**REPLY**

Mail Stop AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

The following amendments and remarks are respectfully submitted in response to the Office Action dated July 14, 2005.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 4 of this paper.

Amendments to the Abstract are shown on page 11 of this paper.

Amendments to the Drawings begin on page 12 of this paper and include attached replacement sheets.

Remarks begin on page 13 of this paper.